

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12761 of 2016 and
W.M.P.No.11162 of 2016

M/s.Bavadarini Traders,
rep by its Proprietrix M.Vimalakumari
104/67, 100 Feet Road,
A Colony, Jothi Nagar,
Pollachi,
Coimbatore District.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Pollachi (East) Assessment Circle,
Pollachi,
Coimbatore District.

... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in his proceedings in TIN: 33512262918/2013-14 dated 05.01.2016 and to quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the respondent in his proceedings dated 05.01.2016 and to quash the same.

2.It is the case of the petitioner that without giving an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act, the respondent has passed the impugned order, which is liable to be set aside.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the mandatory provisions of the Section 22(4) of the TNVAT

Act was not followed by the respondent, the impugned order dated 05.01.2016 may be set aside and the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent had not given an opportunity of personal hearing to the petitioner, which is a mandatory provision under Section 22 (4) of the TNVAT Act, the impugned order dated 05.01.2016 is liable to be set aside. Accordingly, the same is set aside. The respondent is directed to decide the matter afresh, taking into consideration the objections filed by the petitioner and after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

5. With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Asst. Registrar (CO)

/true copy/

Sub Asst. Registrar

va

To

The Deputy Commercial Tax Officer,
Pollachi (East) Assessment Circle,
Pollachi, Coimbatore District.

1 cc to Mr.S. Ramanathan, Advocate, Sr.21210

1 cc to Spl.Government Pleader, Sr. 21559

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MG (CO)
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